

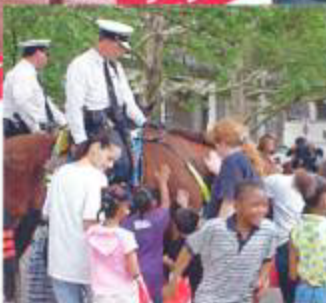
# CITY OF CINCINNATI

2004

Recommended

Budget Update

City Manager's Message



OF THE PEOPLE, BY THE PEOPLE,  
FOR THE PEOPLE  
YOUR CITY DOLLARS AT WORK

# City of Cincinnati



November 26, 2003

Mayor Charlie Luken:

## CITY MANAGER'S BUDGET MESSAGE

### INTRODUCTION

I am pleased to submit my 2004 Recommended Budget Update. The City Council approved the 2003/2004 Biennial Budget on December 18, 2002. The 2004 Recommended Budget Update modifies the approved 2004 budget to adjust for changes in estimated resources and expenditures. Included in my submission are the following documents:

- Recommended 2004 Operating Budget Update Report;
- Recommended 2004 Capital Budget Update Report; and
- Recommended 2004 Consolidated Plan Budget Update Report.

### 2003 ACCOMPLISHMENTS

We continue to be challenged by the national and local depressed economies in recent years as many cities are. Nonetheless, there have been many exciting accomplishments during 2003. Some of these include the following:

- **Neighborhood Initiatives**
  - ✓ \$100 million Cincinnati Housing Loan Fund implemented;
  - ✓ \$75 million Over-the-Rhine Arts District Home Buyers' Loan Program approved;
  - ✓ Eleven tax incentive districts created;
  - ✓ Established the Citizen Safety Fund for neighborhood-based clean and safe initiatives;
  - ✓ City West 1,200 mixed income housing units under construction;
  - ✓ Established the Housing Court to address building code violations;
  - ✓ Phase I of the Residences at Riverwalk with 28 condos under construction;
  - ✓ Waterfront East development completed 19 condos and 12 more under construction;
  - ✓ Assisted 880 existing homeowners with rehabilitation or emergency repairs;
  - ✓ Twain's Point at Adams Landing Village with 26 townhomes under construction;
  - ✓ Calhoun Market Place Redevelopment Project under construction;
  - ✓ Westwood Park under construction to add 101 homeowner units;
  - ✓ DeSales Plaza Mixed Use Project under construction to add 45 upscale rental units;
  - ✓ Centennial Station Apartment Homes under construction to add 300 upscale rental units;
  - ✓ Over 100 street lane miles rehabilitated;
  - ✓ Beechmont Avenue widening completed;

- ✓ Queen City Avenue realignment begun;
  - ✓ Paddock Road/I-75 overpass under construction;
  - ✓ Columbia Parkway resurfacing completed;
  - ✓ Gobel Avenue improvement completed; and
  - ✓ Hyde Park, Evanston, and Mt. Washington Streetscapes being completed.
- **Downtown Initiatives**
    - ✓ Contemporary Arts Center opening;
    - ✓ Taft Museum renovation begun;
    - ✓ Convention Center renovation and expansion begun;
    - ✓ Retention of Convergys and Kroger;
    - ✓ National Underground Railroad Freedom Center under construction;
    - ✓ Great American Ball Park opening;
    - ✓ Riverfront Transit Center opening;
    - ✓ Saks Renovation completed;
    - ✓ 24 housing units completed at Kinsey Flats; and
    - ✓ The 6th and Race St. development of 24 housing units and a new drugstore under construction.
- **Business Development**
    - ✓ Small Business Division established;
    - ✓ Economic Development Task Force Recommendations being implemented:
      - Early Warning System
      - One-Stop Permit & Development Center
      - Revised Zoning Code
      - Economic Development Oversight in the City Manager’s Office
      - Cincinnati Center City Development Corporation (3CDC);
    - ✓ Fifth Third Bank Madisonville Operations Center expansion;
    - ✓ Findlay Market House Renovation – Phase I completed;
    - ✓ Prompt Pay Ordinance implemented;
    - ✓ Living Wage Ordinance implemented; and
    - ✓ Several Enterprise Zone and Income Tax Credit Agreements to create and retain jobs approved.

While achieving these accomplishments, we “lived within our means” and became a more efficient operation through the following changes:

- **Reorganization and Restructuring**
  - ✓ Eliminated the City Planning and General Services Departments and the Office of Environmental Management; and
  - ✓ Reorganized Internal Audit, Contract Compliance, Administrative Hearings, Employment and Training, and administration of the Arts Policy for organizational efficiency.
- **Adapting to Fewer Resources**
  - ✓ Reduced 115 positions in the General Fund and 74.2 positions in all funds;
  - ✓ Reduced the General Fund departmental budgets by \$5.4 million;
  - ✓ Absorbed the Property Tax reduction from 5.4 mills to 5.27 mills (a reduction of \$736,000 in General Fund revenue);
  - ✓ Reduced travel and training expenditures by approximately 50%; and

- ✓ Suspended salary increases of more than 3%, longevity pay, and tuition reimbursement for non-represented employees in 2003.

Despite reductions in resources and expenditures in 2003, we preserved and enhanced basic City services.

- **Preserving and Expanding Basic City Services**
  - ✓ Added 45 police officers towards goal of 75 police officers;
  - ✓ Added a Weapons of Mass Destruction Coordinator;
  - ✓ Increased building code enforcement;
  - ✓ Continued Solid Waste, Yard Waste, and Recycling Programs;
  - ✓ Continued Primary Health Care;
  - ✓ Continued the Arts and Human Services Policies;
  - ✓ Continued Recreation and Parks services and programs;
  - ✓ Opened the Theodore M. Berry International Friendship Park; and
  - ✓ Met the Smale Infrastructure mandate.

We continue to support the Cincinnati Public Schools by providing:

- \$5.0 million per year for 20 years (through year 2019);
- School crossing guards in the amount of \$844,430;
- School nurses in the amount of \$2.2 million;
- School resource officers in the amount of \$724,260; and
- Drug Abuse Resistance Education (DARE) activities in the amount of \$254,230.

We are also the only major city in the State that supports public transit through municipal taxes. Transit systems are typically supported by county or regional taxes. Approximately \$37 million is provided annually to SORTA for public transit through the City's income tax.

## **2004 BUDGET UPDATE**

### **Policy Focus: Clean, Safe, and Neighborhood Investment**

The budget theme for the 2004 Budget Update is a continuation of the Clean, Safe, and Neighborhood Investment focus of the 2003/2004 Approved Budget. The recommendations included in this Budget Update directly support efforts to invest in clean and safe neighborhoods across the City. For example, the Capital and Consolidated Plan Budget Updates include specific recommendations for community development initiatives in select neighborhoods. The following provides examples of recommended 2004 Budget Update actions supporting the Clean, Safe, and Neighborhood Investment policy focus.

#### **“Clean”**

- Though suspended in the 2004 Approved Budget, the Yard Waste program which collects and disposes of an estimated 10,000 tons annually is included in my Recommended 2004 Budget Update. (Please note that resource constraints and other budget priorities require a suspension of the Recycling Program.);
- Additional street sweeping activity to reflect the managed competition operating model approved by the City Council;

- Full funding of regular solid waste collection and disposal services that collect and dispose an estimated 115,000 tons annually;
- Continued funding of the Citizen Safety Fund with Anthem demutualization proceeds in the amount of \$1 million and the Clean and Safe Neighborhood project with Community Development Block Grant funding in the amount of \$440,000; and
- An additional graffiti abatement van to quickly remove graffiti in our neighborhoods.

#### **“Safe”**

- Consistent with the City Council policy to add 75 police officers, my recommended 2004 Budget Update includes funding to increase the authorized sworn strength by 15 from 1,045 to 1,060. During 2003, 45 recruits began their training and will graduate from the police academy in February 2004. In addition to the 15 police officers planned for 2004, the remaining 15 police officers will be added during 2005 to reach the additional 75 police officer goal;
- During 2004, the City’s ban on pit bulls will be fully implemented as approved by the City Council in 2003;
- Funding for the Drughouse Shutdown Program continues in 2004;
- The 800 MHz radio upgrade project will be completed in 2004 allowing the City’s public safety departments to communicate directly with each other and with neighboring public safety entities;
- The City will open the Public Safety Communication Center in 2004 to provide better coordination among the City’s emergency response departments as well as coordination with other local, state, and federal emergency responders;
- The City will continue to participate in the planning and execution of the Homeland Security initiatives in the region, especially as it relates to the \$20.7 million in grants awarded by the U.S. Department of Homeland Security for regional preparedness, response, and recovery;
- The 2004 General Capital Budget Update includes \$1.1 million to install new and revised curb cuts and ramps required by the Americans with Disabilities Act (ADA) at the City’s intersections; and
- During 2004, we will explore the use of the photo traffic enforcement to allow us to return police officers to fighting crime. Photo traffic enforcement has been used in several urban areas to reduce traffic accident rates at dangerous intersections and to reduce traffic speeds in select locations. I will report back to the City Council with recommendations concerning photo enforcement of stop light and speeding violations to improve traffic and pedestrian safety in various neighborhoods in the City.

#### **“Investment”**

- The City Council-approved Economic Development Task Force recommendations included establishing an economic development function for major projects within the Office of the City Manager. We have hired an Economic Development Director and the 2004 Recommended Budget Update includes the Task Force recommendation to create an Economic Development

Division within the Office of the City Manager. This was accomplished without adding additional City staff;

- Economic and community development coordination and mission focus will be enhanced based on a complete review of the Department of Community Development and Planning (DCDP) begun in 2003. Recommendations for DCDP resulting from this review will include a more focused mission on community development in neighborhoods; organizational alignment among the community development functional areas; and revised processes, procedures, and controls to bring greater accountability and transparency for community development projects;
- My 2004 Recommended Budget Update includes specific recommendations for significant neighborhood investments that leverage the General Capital and Consolidated Plan Budgets. We will use Neighborhood Revitalization Strategy Area (NRSA) designation from the Federal Housing and Urban Development Department (HUD) to coordinate these efforts. We have identified approximately \$50 million within the 2003/2004 Consolidated Plan and Capital Budgets (including Anthem Demutualization proceeds) that could be leveraged to make significant investments in neighborhoods. The Consolidated Plan section of this transmittal briefly describes the framework we have developed to implement the NRSA approach and the Recommended 2004 Consolidated Plan Budget Update document provides a more detailed discussion of the NRSA framework and makes specific recommendations for projects in several NRSA eligible neighborhoods (Bond Hill, College Hill, Corryville, Kennedy Heights, Madisonville, and Westwood);
- During 2003, the City Council approved the development of a One-Stop Permit & Development Center. It is anticipated this facility will be operational in early spring 2004 to allow for the timely review of development plans, issuance of permits, and the completion of required inspections;
- In addition to funding the City Council policy to rehabilitate 200 lane miles of streets during the 2003/2004 biennium, I have included additional funding of \$1.0 million for targeted street resurfacing in the City's commercial areas;
- I have included for 2004 a \$40.5 million capital budget commitment for Small Infrastructure investments which, when combined with operating budget infrastructure maintenance, is sufficient to maintain the 0.1% portion of the 2.1% City Income Tax dedicated to Small Infrastructure; and
- Included in the Recommended 2004 Capital Budget Update is \$5.7 million for Market Rate Housing Development. This \$5.7 million recommendation includes \$2.5 million for the Neighborhood Market Rate Housing project, \$1.2 million from the Special Housing Permanent Improvement Fund (SHPIF), \$1.0 million for Citirama, and \$500,000 for each of the Downtown Housing Development and the Mixed Income Capital Redevelopment projects.

The remainder of this transmittal provides budgetary information for the Recommended 2004 Budget Update for the Operating, Capital, and Consolidate Plan Budgets.



## ALL FUNDS BUDGET

**Table I: 2004 All Funds Recommended Budget Update**

(\$ in Millions)	2003 Approved Budget	2004 Approved Budget	2004 Recommended Budget Update	\$ Change	% Change
Operating Budget					
General Fund	\$312.5	\$319.2	\$330.5	\$11.3	3.5%
Restricted Funds	\$409.2	\$412.2	\$451.7	\$39.5	9.6%
Subtotal Operating Budget	\$721.7	\$731.4	\$782.2	\$50.8	6.9%
Capital Budget					
General Capital Budget	\$106.1	\$89.5	\$79.0	(\$10.5)	-11.7%
Restricted Funds Capital	\$146.2	\$161.5	\$177.4	\$15.9	9.8%
Subtotal Capital Budget	\$252.3	\$251.0	\$256.4	\$5.4	2.2%
Consolidated Plan Budget	\$28.0	\$26.4	\$26.1	(\$0.3)	-1.3%
Total Budget	\$1,002.0	\$1,008.8	\$1,064.7	\$55.9	5.5%

My Recommended 2004 All Funds Budget Update totals \$1.1 billion and represents an increase of \$55.9 million, or 5.5%, more than the 2004 Approved All Funds Budget. This increase is primarily attributable to a \$50.8 million increase within the Operating Budget as described in the next section. A description of the major changes in the Operating, Capital, and Consolidated Plan Budgets follow with additional details available within the corresponding budget update documents. Please see the attachments to this transmittal for reference beginning on page 17.

## OPERATING BUDGET

**Table II: Recommended 2004 Operating Budget Update**

(\$ in Millions)	2003 Approved Budget	2004 Approved Budget	2004 Recommended Budget Update	Change From 2004 Approved
General Fund	\$312.5	\$319.2	\$330.5	3.5%
Restricted Funds	\$409.2	\$412.2	\$451.7	9.6%
Total Operating Budget	\$721.7	\$731.4	\$782.2	6.9%

My Recommended 2004 Operating Budget Update totals \$782.2 million as shown in Table II. This compares to \$731.4 million in the 2004 Approved Budget. The recommendation includes a General Fund budget of \$330.5 million and a Restricted Funds budget of \$451.7 million. The total Operating Budget

recommendation is \$50.8 million, or 6.9%, more than the 2004 budget approved by the City Council. This increase is primarily due to:

– *\$6.5 million: Increased employer contributions to the City's retirement system*

Based on an actuarial analysis of the City retirement system, the retirement contribution rate as a percentage of payroll must increase to keep the City's retirement system fully funded. The actuarial analysis recommendation is based on market-driven investment losses in recent years and a large number of pending retirements, with approximately 850 current employees eligible for retirement in the next five years. These "baby boomer" retirements will increase the pension system cost significantly over the next twenty years. To keep the retirement system fully funded, the 2004 employer contribution rate will increase from 7% to 11%. This increase affects all funds which have employees who participate in the City's retirement system. Additional recommendations concerning the City's retirement system are still in development and will be presented to the City Council after review by the Retirement Board. The separation of the health care liability from the pension liability, increased employee contributions, and health care cost sharing with retirees are all options being reviewed.

– *\$3.5 million: Increased employer contributions for employee health care*

Similar to employers nationwide, the City is experiencing dramatic increases in employee health care costs. The 2003 Approved Budget included a 10% increase in health care costs over 2002 and the 2004 Approved Budget included an 8% increase in health care costs over 2003. The estimated cost increase for 2003 is 25% and the estimated increase for 2004 is 12% over the 2003 estimated cost. The City continues to pay approximately 90% of the health care costs for employees. Nationally, employees pay 15%-25% of health care costs but City employees pay approximately 10% of health care costs.

– *\$2.9 million: Increase associated with approved Police labor contract*

The current Police labor contract calls for a 3% wage increase in 2003 and 2004 as well as a 2% training pay increase in 2003 and an increase from 2% to 4% for Ohio Police Officer Training Academy (OPOTA) certification pay in 2004. The Recommended 2004 Operating Budget Update includes \$2.9 million in the General Fund for these increases and the corresponding impact for employee benefits. The 2003/2004 Approved Budget included funding for a 3% increase in 2003 and 2004 and the \$2.9 million increase in 2004 reflects the additional negotiated items.

– *\$2.7 million: Increase associated with approved Fire labor contract*

The current Fire labor contract calls for a 5% wage increase for 2003 and 2004 as well as increased Service Requirement Allowances and longevity pay. The Recommended 2004 Operating Budget Update includes \$2.7 million in the General Fund for these increases and the corresponding impact for employee benefits. The 2003/2004 Approved Budget included funding for a 3% increase in 2003 and 2004 and the \$2.7 million increase in 2004 reflects the incremental wage increase over the budgeted amount as well as the additional negotiated items.

– *\$1.2 million: Increase in debt service requirements for parking facility revenue bonds*

Debt service requirements for permanent financing of the 7<sup>th</sup> and Broadway parking facility as well as the planned Central Parkway & Vine Street facility will increase the Parking Facilities Fund operating budget expenditures by approximately \$1.2 million in 2004 over the 2004 Approved Budget. The actual amount



will not be known until Parking System revenue bonds are sold. These facilities are supported by parking facility revenues.

– *\$30.6 million: Bond Retirement Fund expenditures for debt service requirements*

The Bond Retirement Fund expenditure recommendation represents an increase of \$30.6 million from \$60.5 million to \$91.1 million. This recommended increase is primarily due to an additional Convention Center Facility bond anticipation note which was renewed in 2003 and a Street Improvement bond anticipation note to expedite 2004 street rehabilitation. Both will be repaid with the sale of permanent bonds. Although requiring an additional appropriation, the notes do not result in an increase in the City debt because they will be paid off from permanent bond proceeds. The bond anticipation notes are intended to provide bridge financing until bonds are sold in 2004.

The specific increases previously noted, in addition to a net increase of \$3.4 million in other personnel and non-personnel areas of the operating budget, account for the \$50.8 million increase from the 2004 Approved Budget.

## **OPERATING BUDGET - GENERAL FUND**

In presenting my recommended 2004 General Fund Budget Update, it is important to note the major changes that were made to get to the current 2003 Approved Budget. In the summer of 2002, it was estimated that a 2003 continuation budget based on the 2002 Approved Budget and revised revenue estimates would result in a significant budget gap for 2003. Subsequently, I recommended net reductions to the General Fund budget totaling \$16.8 million. This was achieved by decreasing General Fund expenditures by \$13.7 million and transferring \$5.3 million in General Fund expenditures to Restricted Funds. These reductions and transfers were offset by net increases totaling \$2.2 million. In total, 115 General Fund positions were eliminated during the 2003/2004 budget process. The 2003/2004 Approved Biennial Budget document details the changes necessary to balance the 2003 budget and is available on-line at <http://www.cincinnati-oh.gov>.

The recommended 2004 General Fund Budget Update of \$330.5 million represents an increase of \$11.3 million, or 3.5%, more than the 2004 Approved Budget (see Table II, page 6). The increase is primarily the result of the increased public safety labor contract costs in the amount of \$5.6 million, increased City retirement system costs in the amount of \$2.8 million, employee health care cost increases in the amount of \$2.3 million, and a net increase of \$0.6 million in other employee benefits and non-departmental accounts. It is noteworthy that departmental budgets decrease by \$249,860 compared to the 2004 Approved Budget, exclusive of Police, Fire, and non-departmental accounts including employee benefits. Police and Fire budgets are 57% of the total General Fund.

The recommended 2004 Budget Update sustains the reductions made during the 2003/2004 budget development process but it also reinstates several programs that were eliminated in the 2004 Approved Budget. These include the Nature Education and Health Education programs. Though suspended in the 2004 Approved Budget, the Yard Waste program is continued in 2004. The Recycling Program remains suspended in the 2004 Approved Budget. This \$1.7 million program is not reflected in my Recommended 2004 Operating Budget Update because of insufficient resources and other budget priorities; however, the Department of Public Services is exploring options to provide this service at a lower cost in future years. Based on limited resources and funding of the Citizen Complaint Authority, my recommended 2004 General Fund Budget Update also includes the elimination of the Municipal Investigations function within the Human Resources Department, resulting in a net savings of \$94,850.

and the elimination of two positions. The Police Department, Internal Audit Division, and Human Resources Department will collaborate as needed concerning criminal and administrative investigations.

**Table III: 2004 General Fund Budget Update Summary**

<i>(\$ in Thousands)</i>	<b>2003 Revised Estimate</b>	<b>2004 Approved Budget</b>	<b>2004 Budget Update Estimate</b>
Revenue	\$313,260	\$315,522	\$313,949
Transfers In	5,870	0	1,000
Prior Year Carryover	<u>10,220</u>	<u>4,692</u>	<u>15,548</u>
Total Resources	\$329,350	\$320,214	\$330,497
Operating Expenditures	\$312,460	\$319,217	\$330,464
Transfer Expenditures	<u>5,870</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$318,330	\$319,217	\$330,464
Operating Surplus	\$11,020	\$997	\$33
Expenditure Savings & Cancelled Encumbrances	\$4,528	\$3,082	\$3,256
Estimated Carryover	<u><u>\$15,548</u></u>	<u><u>\$4,079</u></u>	<u><u>\$3,289</u></u>

The recommended 2004 General Fund expenditure budget of \$330.5 million exceeds the 2004 revenue estimate by \$16.5 million. The recommended 2004 General Fund Budget Update can only be balanced by using all of the 2003 carryover balance estimated at approximately \$15.5 million and the transfer in of \$1.0 million in an other fund loan repayment. The carryover balance at the end of 2004 is projected at \$3.3 million and is only achieved by assuming a 1% expenditure savings in 2004. Please see the General Fund Six-Year Forecast discussion beginning on page 14.

#### **OPERATING BUDGET - RESTRICTED FUNDS**

Although all of the Appropriated Restricted Funds are balanced, several of the Appropriated Restricted Funds have estimated fund balances less than 10% of estimated revenue for 2004. A 10% fund balance is a generally accepted financial policy that allows for a prudent contingency for unexpected revenue decreases and expenditure increases. Restricted Funds that do not reflect a 10% fund balance in 2004 include: Parking Facilities Fund, Municipal Golf Fund, Street Construction, Maintenance, and Repair Fund, Motor Vehicle License Tax Fund, Recreation Special Activities Fund, Cable Communications Fund, and the Income Tax-Transit Fund. These funds will be monitored closely and expenditure reductions may be required during 2004 based on actual revenues and expenditures in 2003.

The more significant changes in the Restricted Funds Operating Budget include the following funds:

The *Water Works Fund* expenditures increase by \$1.9 million, or 2%, more than the 2004 Approved Budget of \$96.0 million. This increase includes \$1.2 million as a result of the planned Butler County service expansion (to be paid for by Butler County users) and \$2.0 million for increased employee benefit costs. These increases are offset by a decrease of \$1.3 million in debt service requirements based on lower than anticipated bond issuance costs associated with the March 2003 revenue bond sale;

The *Bond Retirement Fund* expenditure recommendation increases \$30.6 million from \$60.5 million to \$91.1 million. This increase is primarily due to an additional Convention Center Facility bond anticipation note, which was renewed in 2003, and a Street Improvement bond anticipation note to expedite street rehabilitation in 2004. Both will be repaid with the sale of permanent bonds. Although these notes require an increased appropriation, the notes do not result in an increase in City debt because they will be paid off from permanent bonds during 2004;

The *Income Tax-Infrastructure Fund* expenditures increase by \$1.5 million from \$12.6 million to \$14.1 million in the Recommended 2004 Operating Budget Update. This increase is primarily due to a \$0.7 million increase in employee benefits, a transfer in of \$0.6 million in expenditures from other funds based on additional fund capacity, and a net increase of \$0.2 million in other expenditure categories; and

The *Metropolitan Sewer District Fund* expenditure recommendation has been increased by \$1.5 million, or 1%, from the \$134.9 million 2004 Approved Budget. This increase is primarily attributable to a \$1.9 million increase in employee benefit costs offset by net reductions totaling \$0.4 million in other expenditure categories.

The recommendation for the Metropolitan Sewer District does not represent a revised budget that was submitted to Hamilton County reflecting the potential costs of the pending Consent Decree or the Water-in-Basements (WIB) program. The Consent Decree settlement under review by the City and Hamilton County will increase operating expenditures to address combined sewer and sanitary sewer overflows and water in basements throughout the County. The revised budget under consideration includes additional expenditures in 2004 of \$8.4 million for a total 2004 expenditure level of \$144.8 million. The additional expenditures include \$6.9 million for the WIB program, \$1.2 million in fines, and a net increase of \$0.3 million in other expense categories. The proposed total cost for implementing the Consent Decree would be capped at \$1.5 billion over 19 years.

## CAPITAL BUDGET

**Table IV: Recommended 2004 Capital Budget Update**

(\$ in Millions)	2004 Approved Budget	2004 Recommended Budget Update	\$ Change	% Change
General Capital	\$89.5	\$79.0	(\$10.5)	-11.7%
Restricted Funds Capital	146.4	158.5	12.1	8.3%
Special Revenue Capital	1.5	1.2	(0.3)	-20.0%
Matching Capital	13.6	17.7	4.1	30.1%
Total All Funds Capital Budget	\$251.0	\$256.4	\$5.4	2.2%

## **CAPITAL BUDGET – GENERAL CAPITAL**

My Recommended 2004 Capital Budget Update totals \$256.4 million and represents an increase of \$5.4 million, or 2.2%, over the 2004 Approved Capital Budget. As shown in Table IV on page 10, the 2004 General Capital Budget decreases \$10.5 million, or 11.7%. This decrease is primarily due to a reduction of \$6.5 million in Anthem Proceeds from the 2004 Approved Budget amount due to the City Council-approved advance of \$6.5 million in 2003 for the renovation of Recreation facilities (Ordinance #52-2003). The decrease is also associated with \$4.6 million in Tax Increment Financing (TIF) projects which have been removed from the General Capital budget and will be dealt with separately. These decreases are offset by a net increase of \$0.6 million in other 2004 General Capital Budget expenditures.

As noted earlier in this transmittal, my 2004 Budget Update includes a coordinated effort between the Consolidated Plan and Capital Budgets to leverage multiple funding sources to fund larger, high impact projects that help transform NRSA designated neighborhoods. Recommendations in the 2004 Capital Budget Update to support this effort include:

- An amount of \$1.5 million from the Neighborhood Investment Reserve (Anthem) project for the City Council-approved Columbia Square project;
- An amount of \$3.0 million from the Neighborhood Investment Reserve (Anthem) project to fund neighborhood based infrastructure projects for Columbia Parkway – Delta to Tusculum and River Road – Illinois to Dart; and
- An amount of \$220,000 for the Westwood Neighborhood Business District Parking Lot from the Neighborhood Investment Reserve (Anthem) project.

Other highlights of the General Capital Budget include:

- An increase of \$397,500 for information technology investments associated with infrastructure improvements to support E-Gov initiatives, the Contact Request Management System (CRS), and enhanced computer system security;
- An increase of \$3.5 million for the Recreation Facilities Renovation project from the Neighborhood Investment Reserve (Anthem);
- Continuation funding to rehabilitate 200 lane miles during the 2003/2004 biennium;
- An amount of \$600,000 to complete the Findlay Market renovation project in 2004;
- An increase of \$1.1 million to comply with Americans with Disabilities Act (ADA) regulations that require newly designed ramps that are flatter, have a more pronounced landing area, and include detectable approach warnings; and
- An increase of \$250,000 to establish a managed competition loan fund to assist City departments with the acquisition of information technology and equipment as part of the managed competition process to reduce service delivery costs.

## **CAPITAL BUDGET – RESTRICTED FUNDS**

The more significant changes in the Restricted Funds Capital Budget Update include the following funds:

The *Parking Facilities Fund* reflects a recommended increase of \$1.5 million, or 12.7%, more than the 2004 Approved Parking Facilities Fund Capital Budget of \$11,475,000. The 2004 Approved Capital Budget included \$10.0 million for a project entitled “New Facility” intended for the downtown area. The “New Facility” project has been replaced with a new recommended project entitled “Central Parkway and Vine Street Facility” for \$12.0 million which has been approved by the City Council. The Central Parkway and Vine Street Facility would be developed on Kroger-owned property on the northeast corner

of Central Parkway and Vine Street. The \$2.0 million increase for the new Central Parkway and Vine Street Facility project is offset by a reduction of \$550,000 in three other projects within the Parking Facilities capital budget.

The Metropolitan Sewer District (MSD) capital budget update reflects \$11,072,300, or 16.8%, more than the amount in the 2004 Approved Capital Budget. This increase is due to additional borrowing capacity in the spring 2003 bond sale based on favorable interest rates. The additional projects included in the Recommended 2004 Capital Budget Update reflect projects which were already planned for in future years of the six-year capital improvement plan. The 2004 Capital Budget Update recommendation for MSD does not represent the revised budget that was submitted to Hamilton County reflecting the potential costs of the pending Consent Decree or the Water-in-Basements (WIB) program.

## CONSOLIDATED PLAN BUDGET

**Table V: Recommended 2004 Consolidated Plan Budget Update**

	<b>2003 Approved Budget</b>	<b>2004 Approved Budget</b>	<b>2004 Recommended Budget Update</b>
CDBG	\$20,034,550	\$19,998,000	\$19,765,180
HOME	6,860,930	5,361,000	5,241,120
ESG	591,000	590,000	596,000
HOPWA	481,000	464,000	472,000
Total Consolidated Plan Budget	\$27,967,480	\$26,413,000	\$26,074,300

The Recommended 2004 Consolidated Plan Budget Update reflects a \$338,700, or 1.3%, decrease from the 2004 Approved Budget. This is the result of an expected reduction in Community Development Block Grant (CDBG) resources.

My recommended 2004 budget focuses on funding larger, high impact projects that help transform neighborhoods. Program allocations in this budget will act as catalysts for ongoing private investment in those neighborhoods in need of revitalization. The recommendations will take full advantage of changes in HUD regulations that allow greater flexibility to tailor redevelopment activities to meet the needs of the citizens.

**Neighborhood Revitalization Strategy Areas (NRSA) and City Redevelopment Focus Districts (CRFD)** – HUD recognizes that special efforts are needed to revitalize certain neighborhoods. Regulations allow for the creation of a neighborhood revitalization strategy that includes the economic empowerment of low-income residents with respect to designated areas. The City may submit this strategy and obtain greater flexibility in the use of the CDBG funds in the revitalization areas, such as:

- **Job Creation/Retention:** Job creation/retention activities undertaken pursuant to the strategy may be qualified as benefiting all the residents of the low/moderate income area, thus eliminating the need for businesses to track income of persons that take, or are considered for, such jobs.

- **Aggregation of Housing Units:** Housing units assisted pursuant to the strategy may be considered to be part of a single structure. In other words, as long as over 51% of the housing units created benefit low and moderate-income persons, not every project assisted needs to be for the benefit of low and moderate-income persons. This facilitates mixed income neighborhoods.
- **Aggregate Public Benefit Standard Exemption:** The City may reduce public benefit reporting to HUD on economic development activities carried out under the strategy.
- **Public Service Cap Exemption:** Public services carried out pursuant to the strategy by a Community-Based Development Organization (CBDO) will be exempt from the CDBG regulatory cap on public services expenditures (15% of CDBG resources).

Neighborhoods in need of revitalization, but not qualified to be NRSA's, may be designated City Redevelopment Focus Districts (CRFD) by the City Council.

## **TAXES AND FEES**

The 2004 Budget Update reflects the City Council-approved property tax rollback to the 2001 revenue level. This results in a decrease of the property tax millage rate from 5.27 mills to 5.0 mills. The property tax rollback decreased revenues by approximately \$1.9 million compared to the approved 2004 budget estimate.

Consistent with previously planned rate increases and the 2003/2004 Approved Budget, the Greater Cincinnati Water Works (GCWW) plans a 3% rate increase in 2004. It is expected that future rate increases will range 3-4% or more annually to support water service, maintain sufficient debt service coverage ratios, and provide an adequate fund balance necessary to maintain the current bond rating. The 2004 rate increase will primarily support employee benefit cost increases and continued investment in infrastructure.

The Metropolitan Sewer District (MSD) Fund revenue estimate has been increased by \$2.8 million, from the 2004 Approved Budget revenue estimate of \$133.4 million to \$136.2 million. This increase is primarily attributable to a 5% rate increase which is less than MSD's previously estimated rate increase of 7%. The revenue estimate does not reflect any rate increases that may be required as a result of the Consent Decree settlement currently under review by the City and Hamilton County. The major component of the Consent Decree is the remediation of Combined Sewer Overflows (CSOs) and Sanitary Sewer Overflows (SSOs) that occur when large storms generate wastewater volume in excess of the sewer system's capacity. In addition to the proposals included in the Consent Decree, also being considered is a comprehensive Water-In-Basement (WIB) response program. The rate increase required in 2004 to address the Consent Decree and the WIB program is estimated to be 9%, bringing the total 2004 rate increase to an estimated 14%. Both revenue and expenditure recommendations will be presented to the City Council in the context of the Consent Decree which is subject to City Council approval.

## **CITY STAFFING**

A total of 6,506.9 full-time equivalent positions (FTE) are recommended in the 2004 Budget Update. The staffing level reflects an increase of 31.0 FTE over the previously approved 2004 budget and is primarily due to City Council-approved actions in 2003 as well as grant supported FTE within the Restricted Funds. The Recommended 2004 Operating Budget Update Report includes a detailed description of FTE changes

for each department. After taking into consideration approved staffing changes and grants approved by the City Council, my recommended 2004 Budget Update staffing plan includes a net decrease of 2.9 FTE from the current complement of City staff. These planned changes in 2004 are the result of new revenue supported activities offset by operational efficiencies and are shown in Table VI.

**Table VI: 2004 FTE Changes (Currently not approved)**

<b>Department</b>	<b>FTE Change</b>	<b>Comment</b>
Water Works	6.5	Revenue Supported Butler County Service Expansion
Law	1.0	Revenue Supported Administrative Hearings
Community Development & Planning	(0.1)	Efficiency Reduction
Health	(0.4)	Efficiency Reduction
Buildings & Inspections	(1.0)	Efficiency Reduction
Human Resources	(2.0)	Elimination of the Municipal Investigations Function
Sewers	(2.5)	Efficiency Reduction
Public Services	(4.4)	Efficiency Reduction
<b>Total</b>	<b>(2.9)</b>	

My recommended staffing level continues to demonstrate a commitment to public safety and a reduction in non-public safety City staffing. As shown in Table VII, the 2004 Recommended Budget Update General Fund staffing level of 3,839.5 FTE reflects a net decrease of 319.6 FTE from the 2000 Approved Budget. A total of 384.8 non-public safety FTE have been eliminated since the 2000 budget. During this same period, there was an increase of 65.2 FTE for Police and Fire. Public safety FTE account for 58.6% of General Fund staffing in the recommended 2004 Budget Update.

**Table VII: General Fund FTE Change 2000-2004**

	<b>2000 Approved Budget</b>	<b>2004 Recommended Budget Update</b>	<b>FTE Change From 2000 Budget</b>
Public Safety FTE	2,185.9	2,251.1	65.2
Non-Public Safety FTE	<u>1,973.2</u>	<u>1,588.4</u>	<u>-384.8</u>
<b>Total General Fund FTE</b>	<b>4,159.1</b>	<b>3,839.5</b>	<b>-319.6</b>

## **SIX-YEAR GENERAL FUND FORECAST**

The 2003/2004 Approved Budget for the General Fund was based on the six-year financial forecast of resources and expenditures developed with the assistance of Standard & Poor's/DRI (now Global Insight). Table VIII shows the Six-Year General Fund Forecast, which appeared in the 2003/2004 Approved Budget. Given the assumptions at that time, from 2003-2008 revenue was expected to increase by an annual average of 3.4% and expenditures were expected to increase by an annual average of 2.8%. Modest operating surpluses were expected each year and the cumulative carryover was expected to grow.



**Table VIII: 2003/2004 Approved Six-Year General Fund Forecast**

(\$ in Thousands)	2003	2004	2005	2006	2007	2008
	Budget	Budget	Forecast	Forecast	Forecast	Forecast
Revenue	\$307,615	\$315,522	\$325,477	\$339,544	\$351,879	\$363,520
Prior Year Carryover	6,556	4,692	4,079	4,854	9,593	17,479
Resources	<u>\$314,171</u>	<u>\$320,214</u>	<u>\$329,556</u>	<u>\$344,398</u>	<u>\$361,472</u>	<u>\$380,999</u>
Operating Expenditures	<u>\$312,502</u>	<u>\$319,217</u>	<u>\$329,464</u>	<u>\$339,710</u>	<u>\$349,045</u>	<u>\$358,446</u>
Total Expenditures and Transfers	\$312,502	\$319,217	\$329,464	\$339,710	\$349,045	\$358,446
Operating Surplus	\$1,669	\$997	\$92	\$4,688	\$12,427	\$22,553
Expenditure Savings/ Cancelled Encumbrances	<u>3,023</u>	<u>3,082</u>	<u>4,762</u>	<u>4,905</u>	<u>5,052</u>	<u>5,204</u>
<b>Carryover</b>	<b>\$4,692</b>	<b>\$4,079</b>	<b>\$4,854</b>	<b>\$9,593</b>	<b>\$17,479</b>	<b>\$27,757</b>

Table IX below shows the Revised Six-Year General Fund Forecast for the 2004 Budget Update, which includes significant revenue and expenditure changes. Given the new assumptions, from 2003-2008 revenue is expected to increase by an annual average of 2.6% and expenditures are expected to increase by an annual average of 3.9%. Because expenditure growth outpaces revenue growth, there are operating deficits each year and the cumulative deficit is expected to grow significantly.

Based on the revised forecast and beginning in 2005, \$15.9 million in permanent annual revenue increases and/or expenditure reductions need to occur to balance each year through 2008. For example, a permanent budget expenditure reduction of about 5% beginning in 2005 would be required to achieve balanced annual budgets through 2008. This reduction is in addition to the 1% annual savings, which the City historically achieves annually. The lack of a carryover balance in the General Fund will also hinder the City's ability to achieve a targeted carryover/reserve balance of 10% of revenue.

**Table IX: 2003/2004 Revised Six-Year General Fund Forecast**

(\$ in Thousands)	2003	2004	2005	2006	2007	2008
	Estimate	Estimate	Forecast	Forecast	Forecast	Forecast
Revenue	\$313,260	\$313,949	\$323,590	\$334,252	\$344,157	\$355,862
Transfers In	5,870	1,000	0	0	0	0
Prior Year Carryover	<u>10,220</u>	<u>15,548</u>	<u>3,289</u>	<u>(11,715)</u>	<u>(27,511)</u>	<u>(45,186)</u>
Total Resources	<u>\$329,350</u>	<u>\$330,497</u>	<u>\$326,879</u>	<u>\$322,537</u>	<u>\$316,646</u>	<u>\$310,676</u>
Operating Expenditures	\$312,460	\$330,464	\$341,964	\$353,533	\$365,436	\$377,870
Transfer Expenditures	<u>5,870</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$318,330</u>	<u>\$330,464</u>	<u>\$341,964</u>	<u>\$353,533</u>	<u>\$365,436</u>	<u>\$377,870</u>
Operating Surplus	\$11,020	\$33	(\$15,085)	(\$30,996)	(\$48,790)	(\$67,194)
Expenditure Savings & Cancelled Encumbrances	<u>4,528</u>	<u>3,256</u>	<u>3,370</u>	<u>3,485</u>	<u>3,604</u>	<u>3,729</u>
<b>Estimated Carryover</b>	<b>\$15,548</b>	<b>\$3,289</b>	<b>(\$11,715)</b>	<b>(\$27,511)</b>	<b>(\$45,186)</b>	<b>(\$63,465)</b>

The original forecast was completed in April 2002. It is expected that a new forecast will be completed in spring 2004 in anticipation of the 2005/2006 Biennial Budget. The following are current forecast assumptions:

- Revenue includes current 2003 estimates and 2004 estimates as described in the Recommended 2004 Operating Budget Update Report;


- Expenditure savings each year are based on 1% of the budget, exclusive of the Cincinnati Public Schools payment;
- The carryover balance includes available cash;
- The personnel cost inflation rate is 3%, except for the current labor contracts which have greater increases;
- The non-personnel cost inflation rate is based on the original Standard and Poor's/DRI estimates;
- Employer Cincinnati Retirement System cost is 11% of personnel cost;
- Employee health care benefit cost increases by 25% in 2003, 12% in 2004, and 10% thereafter; and
- Other employee benefits increase by 3% annually.

## CONCLUSION

This budget continues the progress achieved in 2003 concerning our commitment to clean, safe, and invested neighborhoods. With limited resources, we will be challenged to "do more with less." As pointed out in the six-year forecast section of this transmittal, difficult choices face us in the 2005/2006 biennial budget process to address a General Fund structural imbalance. I look forward to working with you and the City Council in finalizing this Budget Update and beginning the planning process for the 2005/2006 biennial budget process.

The City's budget is complex, with hundreds of diverse programs and activities and over 6,500 dedicated employees. I want to extend a special thanks to the departments in helping me craft this Budget Update. Additionally, I wish to recognize the extraordinary efforts of the Finance Department to prepare the budget documents presented today. We are fortunate to have such a highly talented and dedicated staff serving the City of Cincinnati.

Respectfully submitted,



Valerie A. Lemmie  
City Manager

## General Fund Budget Summary - Update

Agency/Account	2003 Approved Budget	2004 Approved Budget	2004 Recommended Change	2004 Recommended Update
City Council	\$1,425,000	\$1,438,590	(\$1,610)	\$1,436,980
Office of the Mayor	442,990	446,000	(350)	445,650
Clerk of Council	822,830	1,045,470	(21,680)	1,023,790
City Manager				
Central Office	1,454,900	1,496,690	(95,520)	1,401,170
Economic Development Division	0	0	264,780	264,780
Managed Competition Coordinator	0	0	146,180	146,180
Buildings & Inspections	5,252,540	5,411,810	0	5,411,810
Citizens' Complaint Authority	560,210	583,730	0	583,730
Community Develop. & Planning	10,142,400	10,363,720	(1,214,590)	9,149,130
Finance	8,225,290	8,529,390	0	8,529,390
Fire	54,987,660	56,501,970	1,904,550	58,406,520
Health	22,427,210	22,517,930	(150,000)	22,367,930
Human Resources	1,975,780	2,030,430	(94,850)	1,935,580
Law	4,474,010	4,574,170	146,750	4,720,920
Parks	4,687,530	4,772,060	25,000	4,797,060
Police	85,268,020	87,637,320	2,011,750	89,649,070
Public Services	20,273,690	20,215,290	(385,800)	19,829,490
Recreation	14,503,370	14,582,530	649,620	15,232,150
Regional Computer Center	3,725,880	3,860,710	482,210	4,342,920
Transportation and Eng.	2,954,580	3,069,450	0	3,069,450
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$243,603,890</b>	<b>\$249,077,260</b>	<b>\$3,666,440</b>	<b>\$252,743,700</b>
Cincinnati Public Schools	\$5,000,000	\$5,000,000	\$0	\$5,000,000
Employee Benefits & Pensions	56,866,290	58,607,580	7,168,770	65,776,350
Non-Departmental Accounts	6,532,000	6,532,000	412,300	6,944,300
Reserve for Contingencies	500,000	0	0	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$68,898,290</b>	<b>\$70,139,580</b>	<b>\$7,581,070</b>	<b>\$77,720,650</b>
<b>GRAND TOTAL</b>	<b>\$312,502,180</b>	<b>\$319,216,840</b>	<b>\$11,247,510</b>	<b>\$330,464,350</b>

## Operating Budgets by Fund - Update

Fund	Fund Name	2003 Approved Budget	2004 Approved Budget	2004 Recommended Change	2004 Recommended Update
050	General Fund	\$312,502,180	\$319,216,840	\$11,247,510	\$330,464,350
101	Water Works	\$92,612,190	\$96,020,420	\$1,908,220	\$97,928,640
102	Parking Facilities	7,851,650	7,936,730	1,400,420	9,337,150
103	Convention Center	4,890,790	4,961,500	(455,100)	4,506,400
104	General Aviation	1,453,830	1,477,350	135,340	1,612,690
105	Municipal Golf	6,492,310	6,480,100	(157,960)	6,322,140
107	Stormwater Management	7,219,230	7,238,670	50,390	7,289,060
151	Bond Retirement	65,917,000	60,520,000	30,568,070	91,088,070
301	Street Construction	7,905,110	7,888,940	752,060	8,641,000
302	Income Tax-Infrastructure	13,304,480	12,638,790	1,539,850	14,178,640
303	Parking Meter	2,360,620	1,317,570	302,250	1,619,820
304	Community Dev. Block Grant	3,125,180	3,185,190	318,560	3,503,750
306	Motor Vehicle License Tax	2,969,900	2,650,620	(37,220)	2,613,400
318	Sawyer Point	1,177,360	1,180,500	5,010	1,185,510
323	Recreation Special Activities	3,249,780	3,252,410	(65,060)	3,187,350
395	Health Services	4,643,410	4,266,920	95,850	4,362,770
424	Cable Communications	1,620,720	1,663,790	450,830	2,114,620
701	Metropolitan Sewer District	129,459,680	134,933,870	1,516,590	136,450,460
759	Income Tax-Transit	36,336,330	37,759,790	(108,980)	37,650,810
APPROPRIATED RESTRICTED		\$392,589,570	\$395,373,160	\$38,219,120	\$433,592,280
NON-APPROPRIATED RESTRICTED		\$19,716,700	\$20,009,510	\$1,631,530	\$21,641,040
RESTRICTED FUNDS TOTAL		\$412,306,270	\$415,382,670	\$39,850,650	\$455,233,320
TOTAL ALL FUNDS		\$724,808,450	\$734,599,510	\$51,098,160	\$785,697,670

Note: Community Development Block Grant amounts included above are not included within the All-Funds Overview section of this report.

## All Funds Operating Budget Summary - Update

Agency/Account	2003 Approved Budget	2004 Approved Budget	2004 Recommended Change	2004 Recommended Update	Change 2003 to 2004 Update
City Council	\$1,425,000	\$1,438,590	(\$1,610)	\$1,436,980	0.8%
Office of the Mayor	442,990	446,000	(350)	445,650	0.6%
Clerk of Council	822,830	1,045,470	(21,680)	1,023,790	24.4%
City Manager					
Central Office	1,786,480	1,839,260	(52,690)	1,786,570	0.0%
Economic Development Division	0	0	264,780	264,780	N/A
Managed Competition Coordinator	0	0	146,180	146,180	N/A
Buildings & Inspections	5,295,590	5,455,980	0	5,455,980	3.0%
Citizens' Complaint Authority	560,210	583,730	0	583,730	4.2%
Community Develop. & Planning	16,973,550	17,214,600	(2,268,110)	14,946,490	-11.9%
Enterprise Services	9,530,380	9,643,030	(84,090)	9,558,940	0.3%
Finance	10,273,030	10,600,810	(2,560)	10,598,250	3.2%
Fire	54,987,660	56,501,970	1,904,550	58,406,520	6.2%
Health	35,826,470	35,699,730	442,410	36,142,140	0.9%
Human Resources	2,129,100	2,191,560	(61,480)	2,130,080	0.0%
Law	4,917,180	5,027,450	166,760	5,194,210	5.6%
Parks	8,142,250	8,131,010	345,060	8,476,070	4.1%
Police	86,742,270	89,118,620	3,408,770	92,527,390	6.7%
Public Services	35,231,460	33,820,050	(223,010)	33,597,040	-4.6%
Recreation	24,917,360	25,015,790	403,110	25,418,900	2.0%
Regional Computer Center	5,218,650	5,376,550	798,880	6,175,430	18.3%
Sewers	83,393,650	86,284,630	352,970	86,637,600	3.9%
SORTA	35,525,250	36,957,890	5,680	36,963,570	4.0%
Transportation and Eng.	9,581,960	10,033,630	113,640	10,147,270	5.9%
Water Works	54,292,170	55,914,530	1,214,410	57,128,940	5.2%
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$488,015,490</b>	<b>\$498,340,880</b>	<b>\$6,851,620</b>	<b>\$505,192,500</b>	<b>3.5%</b>
Cincinnati Public Schools	\$5,000,000	\$5,000,000	\$0	\$5,000,000	0.0%
Debt Service	141,752,240	139,279,130	29,659,780	168,938,910	19.2%
Employee Benefits & Pensions	74,488,390	76,893,650	12,384,250	89,277,900	19.9%
General Fund Overhead	6,474,760	6,464,760	609,510	7,074,270	9.3%
Non-Departmental Accounts	8,577,570	8,621,090	1,343,000	9,964,090	16.2%
Reserve for Contingencies	500,000		250,000	250,000	-50.0%
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$236,792,960</b>	<b>\$236,258,630</b>	<b>\$44,246,540</b>	<b>\$280,505,170</b>	<b>18.5%</b>
<b>GRAND TOTAL</b>	<b>\$724,808,450</b>	<b>\$734,599,510</b>	<b>\$51,098,160</b>	<b>\$785,697,670</b>	<b>8.4%</b>

## Staffing Plan - Recommended Update

	General Fund			Other Funds			All Funds		
	2002	2003	2004	2002	2003	2004	2002	2003	2004
City Council	27.0	27.0	27.0				27.0	27.0	27.0
Office of the Mayor	6.0	6.0	7.0				6.0	6.0	7.0
Clerk of Council	7.0	7.0	7.0				7.0	7.0	7.0
City Manager	38.0	15.0	15.0	16.4	4.0	5.0	54.4	19.0	20.0
Economic Development Division			4.0						4.0
Buildings & Inspections	107.1	101.1	100.1	0.9	0.9	0.9	108.0	102.0	101.0
Citizens' Complaint Authority	10.0	9.7	9.7				10.0	9.7	9.7
City Planning	20.5			5.0			25.5	0.0	0.0
Community Develop. & Planning	37.5	51.1	47.0	25.0	36.1	36.5	62.5	87.2	83.5
Enterprise Services					237.2	245.2	0.0	237.2	245.2
Finance	135.0	129.0	129.0	55.0	50.0	55.0	190.0	179.0	184.0
Fire	842.0	848.8	853.6				842.0	848.8	853.6
General Services	36.0			266.9			302.9	0.0	0.0
Health	370.2	357.4	347.0	170.2	187.1	198.5	540.4	544.5	545.5
Human Resources	34.2	31.2	29.2	3.0	6.0	3.0	37.2	37.2	32.2
Law	77.0	72.2	74.2	6.5	7.0	7.0	83.5	79.2	81.2
Parks	107.5	104.3	104.3	43.8	50.4	50.4	151.3	154.7	154.7
Police	1,332.4	1,377.2	1,397.5	2.0			1,334.4	1,377.2	1,397.5
Public Services	300.5	258.5	253.7	244.9	289.9	279.5	545.4	548.4	533.2
Recreation	363.8	347.3	348.2	102.5	106.5	106.5	466.3	453.8	454.7
Regional Computer Center				203.8	201.0	200.0	203.8	201.0	200.0
Sewers				752.0	724.0	721.5	752.0	724.0	721.5
Transportation and Eng.	92.0	86.0	86.0	83.5	111.0	111.0	175.5	197.0	197.0
Water Works				634.8	645.9	647.4	634.8	645.9	647.4
<b>TOTAL</b>	<b>3,943.7</b>	<b>3,828.8</b>	<b>3,839.5</b>	<b>2,616.2</b>	<b>2,657.0</b>	<b>2,667.4</b>	<b>6,559.9</b>	<b>6,485.8</b>	<b>6,506.9</b>
Police Sworn	1,000.0	1,045.0	1,060.0				1,000.0	1,045.0	1,060.0
Fire Sworn	787.0	787.0	787.0				787.0	787.0	787.0
Non-Sworn	2,156.7	1,996.8	1,992.5	2,616.2	2,657.0	2,667.4	4,772.9	4,653.8	4,659.9

Staff figures are shown as full-time equivalent positions.  
A full-time equivalent position is 2088 hours per year.

